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SENATE BILL 306

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

John Arthur Smith

AN ACT

RELATING TO TAXATION; PROVIDING A CREDIT FOR THE STATE PORTION OF THE GROSS RECEIPTS TAX FROM THE PROVISION OF CERTAIN HEALTH CARE SERVICES IN THE BORDER REGION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ CREDIT--GROSS RECEIPTS TAX--RECEIPTS FROM THE PROVISION OF HEALTH CARE SERVICES IN THE BORDER REGION.--

A. A taxpayer may claim a credit for each reporting period against the gross receipts tax due for that reporting period as follows:

(1) for a taxpayer whose business location is within a municipality, in an amount equal to three and seven hundred seventy-five thousandths percent of the taxpayer's

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1 taxable gross receipts from the provision of health care
2 services in the border region by a physician, physician
3 assistant or registered nurse in advanced practice for that
4 reporting period after all applicable deductions have been
5 taken; and

6 (2) for a taxpayer whose business location is
7 within a county, in an amount equal to five percent of the
8 taxpayer's taxable gross receipts from the provision of health
9 care services in the border region by a physician, physician
10 assistant or registered nurse in advanced practice for that
11 reporting period after all applicable deductions have been
12 taken.

13 B. For the purposes of this section:

14 (1) "border region" means the area of land
15 located in New Mexico that is within fifty-five miles in any
16 direction of the international boundary between New Mexico and
17 Mexico;

18 (2) "health care services" means medical and
19 health services provided by a physician, physician assistant or
20 registered nurse in advanced practice, including facility fees
21 for outpatient services, that are within the scope of practice
22 of the physician, physician assistant or registered nurse in
23 advanced practice providing the services;

24 (3) "physician" means a physician licensed
25 pursuant to the provisions of Chapter 61, Article 6 NMSA 1978;

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1 (4) "physician assistant" means a physician
2 assistant licensed pursuant to provisions of Chapter 61,
3 Article 6 NMSA 1978; and

4 (5) "registered nurse in advanced practice"
5 means a person who has been prepared through additional formal
6 education as provided in Sections 61-3-23.2 through 61-3-23.4
7 NMSA 1978 to function beyond the scope of practice of
8 professional registered nursing, including certified nurse
9 practitioners, certified registered nurse anesthetists,
10 certified nurse-midwives and clinical nurse specialists."

11 Section 2. A new section of the Tax Administration Act is
12 enacted to read:

13 "[NEW MATERIAL] DISTRIBUTION ADJUSTMENT--TAX
14 ADMINISTRATION SUSPENSE FUND--CREDIT FOR RECEIPTS FROM THE
15 PROVISION OF HEALTH CARE SERVICES IN THE BORDER REGION.--
16 Distributions from the tax administration suspense fund to the
17 general fund of net receipts attributable to the gross receipts
18 tax shall be adjusted for the full cost of credits issued
19 pursuant to the Gross Receipts and Compensating Tax Act for
20 receipts from the provision of health care services in the
21 border region by a physician, physician assistant or registered
22 nurse in advanced practice."

23 Section 3. DELAYED REPEAL.--Sections 1 and 2 of this act
24 are repealed effective July 1, 2015.

25 Section 4. EFFECTIVE DATE.--The effective date of the
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1 provisions of this act is July 1, 2008.

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